

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1747 be amended to read as follows:

- 1 Page 3, between lines 21 and 22, begin a new paragraph and insert:
- 2 "SECTION 3. IC 6-1.1-12-9 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE MARCH 1, 2005 (RETROACTIVE)]: Sec.
- 4 9. (a) An individual may obtain a deduction from the assessed value of
- 5 the individual's real property, or mobile home or manufactured home
- 6 which is not assessed as real property, if:
- 7 (1) the individual is at least sixty-five (65) years of age on or
- 8 before December 31 of the calendar year preceding the year in
- 9 which the deduction is claimed;
- 10 (2) the combined adjusted gross income (as defined in Section 62
- 11 of the Internal Revenue Code) of:
- 12 (A) the individual and the individual's spouse; or
- 13 (B) the individual and all other individuals with whom:
- 14 (i) the individual shares ownership; or
- 15 (ii) the individual is purchasing the property under a
- 16 contract;
- 17 as joint tenants or tenants in common;
- 18 for the calendar year preceding the year in which the deduction is
- 19 claimed did not exceed ~~twenty-five~~ **thirty-five** thousand dollars
- 20 ~~(\$25,000); (\$35,000);~~
- 21 (3) the individual has owned the real property, mobile home, or
- 22 manufactured home for at least one (1) year before claiming the
- 23 deduction; or the individual has been buying the real property,
- 24 mobile home, or manufactured home under a contract that
- 25 provides that the individual is to pay the property taxes on the real

property, mobile home, or manufactured home for at least one (1) year before claiming the deduction, and the contract or a memorandum of the contract is recorded in the county recorder's office;

(4) the individual and any individuals covered by subdivision (2)(B) reside on the real property, mobile home, or manufactured home;

(5) the assessed value of the real property, mobile home, or manufactured home does not exceed one hundred forty-four thousand dollars (\$144,000); and

(6) the individual receives no other property tax deduction for the year in which the deduction is claimed, except the deductions provided by sections 1, 37, and 38 of this chapter.

(b) Except as provided in subsection (h), in the case of real property, an individual's deduction under this section equals the lesser of:

(1) one-half (1/2) of the assessed value of the real property; or

(2) twelve thousand four hundred eighty dollars (\$12,480).

(c) Except as provided in subsection (h) and section 40.5 of this chapter, in the case of a mobile home that is not assessed as real property or a manufactured home which is not assessed as real property, an individual's deduction under this section equals the lesser of:

(1) one-half (1/2) of the assessed value of the mobile home or manufactured home; or

(2) twelve thousand four hundred eighty dollars (\$12,480).

(d) An individual may not be denied the deduction provided under this section because the individual is absent from the real property, mobile home, or manufactured home while in a nursing home or hospital.

(e) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by:

(1) tenants by the entirety;

(2) joint tenants; or

(3) tenants in common;

only one (1) deduction may be allowed. However, the age requirement is satisfied if any one (1) of the tenants is at least sixty-five (65) years of age.

(f) A surviving spouse is entitled to the deduction provided by this section if:

(1) the surviving spouse is at least sixty (60) years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;

(2) the surviving spouse's deceased husband or wife was at least sixty-five (65) years of age at the time of a death;

(3) the surviving spouse has not remarried; and

(4) the surviving spouse satisfies the requirements prescribed in subsection (a)(2) through (a)(6).

1 (g) An individual who has sold real property to another person under  
2 a contract that provides that the contract buyer is to pay the property  
3 taxes on the real property may not claim the deduction provided under  
4 this section against that real property.

5 (h) In the case of tenants covered by subsection (a)(2)(B), if all of  
6 the tenants are not at least sixty-five (65) years of age, the deduction  
7 allowed under this section shall be reduced by an amount equal to the  
8 deduction multiplied by a fraction. The numerator of the fraction is the  
9 number of tenants who are not at least sixty-five (65) years of age, and  
10 the denominator is the total number of tenants."

11 Page 26, between lines 31 and 32, begin a new paragraph and insert:

12 "SECTION 11. [EFFECTIVE MARCH 1, 2005 (RETROACTIVE)]  
13 **IC 6-1.1-12-9, as amended by this act, applies to property taxes first**  
14 **due and payable after December 31, 2005. Notwithstanding**  
15 **IC 6-1.1-12-10.1, an individual who qualifies for a property tax**  
16 **deduction under IC 6-1.1-12-9, as amended by this act, for real**  
17 **property may, in 2005, file for the deduction before August 1, 2005.**  
18 **An application filed before August 1, 2005, first applies to property**  
19 **taxes first due and payable in 2006."**

20 Renumber all SECTIONS consecutively.

(Reference is to HB 1747 as printed February 22, 2005.)

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Representative Welch